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S.b.C.

AMENDMENT NO.	Calendar No

Purpose: To exclude pediatric devices and devices for persons with disabilities from the medical device tax.

IN THE SENATE OF THE UNITED STATES-111th Cong., 2d Sess.

## H.R.4872

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AMENDMENT intended to be proposed by Mr. INHOFE

Viz:

- On page 99, between lines 9 and 10, insert the following:
- 3 (e) EXCLUSION OF MEDICAL DEVICES FOR PEDI-
- 4 ATRIC USE AND PERSONS WITH DISABILITIES.—
- 5 (1) IN GENERAL.—For purposes of section
- 6 4191(b)(1) of the Internal Revenue Code of 1986, as
- 7 added by subsection (a), the term "taxable medical
- 8 device" shall not include any device which is pri-
- 9 marily designed—

1	(A) to be used by or for pediatric patients,
2	or
3	(B) to assist persons with disabilities with
4	tasks of daily life.
5	(2) EXPANSION OF AFFORDABILITY EXCEPTION
6	TO INDIVIDUAL MANDATE.—Section 5000A(e)(1)(A)
7	of the Internal Revenue Code of 1986, as added by
8	section 1501(b) of the Patient Protection and Af-
9	fordable Care Act and amended by section 10106 of
10	such Act, is amended by striking "8 percent" and
11	inserting "5 percent".
12	(3) APPLICATION OF PROVISION.—The amend-
13	ment made by paragraph (2) shall apply as if in-
14	cluded in the Patient Protection and Affordable
15	Care Act.